GOVERNMENT OF INDIA
LAW , JUSTICE AND COMPANY AFFAIRS
LOK SABHA

UNSTARRED QUESTION NO:301
ANSWERED ON:22.02.2001
INCOME TAX APPELLATE TRIBUNAL
M.V.V.S MURTHI;SHIVAJI MANE

Will the Minister of LAW , JUSTICE AND COMPANY AFFAIRS be pleased to state:

(a) whether complexity of Income Tax Laws is one of the prime reasons for the huge pendency of I.T. cases as per Income Tax Appellate Tribunals;

(b) if so, other reasons responsible for pendency of cases in IT;

(c) the suggestions given by the President of ITAT in this regard; and

(d) the response of the Government thereto with the action taken thereto?

Answer

MINISTER OF LAW, JUSTICE & COMPANY AFFAIRS AND SHIPPING (SHRI ARUN JAITLEY)

(a) No, Sir.

(b) Reasons for increase in pendency of income tax cases before Income Tax Appellate Tribunal are vacant post of Members, increased institution of appeals, enlargement of income tax base, increase in number of tax payers, etc. However, pendency is now going down. 2,62,652 cases were pending as on 1.4.2000 as against the pendency of 3,00,597 as on 1.4.1999. The pendency has come down further to 2,46,782 as on 1.2.2001. Thus the pendency has come down by 53,815 cases during the above period.

(c)&(d) President, Income Tax Appellate Tribunal recommended conferment of Single Member Case (SMC) Powers to dispose of cases where the assessed income is upto Rs.5.00 lakhs on members who have completed 5 years of service, which has been accepted by the Government and appropriate orders have been issued from time to time. In order to speed up disposal of cases, number of benches was also increased from 38 to 53 with effect from 1.4.1997 as suggested by the President, Income Tax Appellate Tribunal.